



City of Lowell - Office of the City Manager

DIVISION OF PLANNING AND DEVELOPMENT

JFK Civic Center/50 Arcand Drive Lowell, MA 01852

J. Matthew Coggins, Assistant City Manager/DPD Director

Anne M. Barton, Deputy Director

Adam Baacke, Deputy Director

Dear Tenant:

Your landlord has applied for assistance from the Lowell Lead Abatement Program. If the application is approved, your unit will be deleaded. Please fill in the following forms, so we can qualify your unit. I realize that some of the information is personal and we will keep it confidential.

If the application is approved, later in the project you will have to move out for about 2 weeks so we can delead your unit. The head of household will get a \$400 check **after** your unit is complete. We will contact you again as we get closer to that time.

The following forms are enclosed:

1. Unit Information
2. Occupant & Income Form
3. The Children's Lead Test Form
4. Tenant Information/Agreement Form
5. How Do I Prepare My Apartment/Home for Deleading
6. W9 Form (to set up a check in your name for relocation)

Please take time to read and understand all of the information provided. Your cooperation is greatly appreciated. If you have any questions or need help with the forms, please contact me at 978-446-7200 X 1440

Sincerely,
Kelly Smith
Lowell Lead Paint Abatement Program

LOWELL LEAD ABATEMENT PROGRAM UNIT INFORMATION

This form is to be completed by the head of household. If the unit is vacant, the owner must complete, indicating the unit is vacant, and list the amount of rent that will be charged.

Address: _____

Unit #: _____

Name: _____

Social Security #: _____

(Necessary if you wish a relocation stipend – if eligible.)

Contact Number: _____ Rent Amount: \$ _____

Number of Bedrooms: _____

Do you receive rental assistance? ___ Yes ___ No

If yes, what amount does your agency pay? \$ _____

INFORMATION FOR GOVERNMENT MONITORING PURPOSES

The following information is requested by the Federal Government in order to monitor compliance with equal credit opportunity and fair housing laws. You are not required to furnish this information, but are encouraged to do so. The law provides that an agency may neither discriminate on the basis of this information, nor on whether you choose to furnish it. However, if you choose not to furnish it, under Federal regulations this agency is required to note race and sex on the basis of visual observation or surname. If you do not wish to furnish the above information, please check the box below.

☐ I do not wish to furnish this information

Race/National Origin:

☐ American Indian, Alaskan Native ☐ Asian, Pacific Islander
☐ Black ☐ Hispanic ☐ White ☐ Other (specify) _____

Sex: ☐ Female ☐ Male

Female Head of Household: ☐ Yes ☐ No

LOWELL LEAD ABATEMENT PROGRAM OCCUPANT & INCOME FORM

NAME: _____
(Head of Household)

Proof of income for each working adult is required. Examples include, but are not limited to, tax returns, 4 recent pay stubs, wage records, employer verification (directly from employer on letterhead). Please indicate if a full-time student.

Please list every person living in your unit (include yourself)

Please list children under 6 years old who visit your home often. If a child visits please enter their relation (such as part-time custody, friend, cousin, etc.) and the amount time spent visiting the property.

First	Last	Age	Date of Birth	Sex	Race (optional)	Gross Income (Indicate if yearly, monthly or weekly)
Example: Carmen	Santos	43	5-20-1964	F	Hispanic	\$400 weekly

Race: White, Black, Hispanic/Latino, Native American/Alaskan Native, Asian/Pacific Islander, Other. The above race information has been requested by the Department of Housing and Urban Development for monitoring purposes only. You are not required to furnish this information. The law provides that a lender may neither discriminate on the basis of this information, nor on whether you choose to furnish it. This information is provided in compliance with federal requirements and is subject to verification.

SIGNATURE

DATE

FOR OFFICE USE ONLY			
Family Size: _____	# of Children Under 6 years: _____	Staff Initials _____	
Income: _____	% of Median _____	Date _____	

**LOWELL LEAD ABATEMENT PROGRAM
LEAD TEST FORM**

Name _____
(Head of Household)

Proof of age for children under 6 years of age, who live on the property, is required. Examples include, but are not limited to, a birth certificate, medical records or school records.

Have they been tested for lead in the past three (3) months?

Name _____ Date _____ Results _____ No _____

Name _____ Date _____ Results _____ No _____

Name _____ Date _____ Results _____ No _____

Name _____ Date _____ Results _____ No _____

Name _____ Date _____ Results _____ No _____

Name _____ Date _____ Results _____ No _____

_____ The above listed children **have not** had their blood lead levels tested in the past three (3) months; however I agree to have them tested at this time and will supply the results to the Lowell Lead Paint Abatement Program.

_____ For religious and/or personal reasons, I choose **not to have** my child (children) tested for lead.

I/We voluntarily disclose this information. I/We understand that disclosure of this information is not required for participation in the Lowell Lead Paint Abatement Program.

(Parent/Legal Guardian)

(Date)

PLEASE READ & SIGN THIS FORM

**LOWELL LEAD ABATEMENT PROGRAM
TENANT INFORMATION/AGREEMENT FORM**

Program Requirements:

Your landlord has applied to the Lowell Lead Abatement Program to help delead his/her property. If the property qualifies, a Massachusetts Licensed Lead Inspector will do a lead inspection in your home. If there are any lead hazards identified, a Massachusetts Licensed De-leader will perform deleading work. This work will make your home a safer place for young children who live there or visit.

Your landlord has already agreed to the terms of the program. In order for us to delead your unit, you must also agree to the following:

Relocation during deleading work:

During the time that the deleaders are working in your unit, your family will have to temporarily move out. The **average time is 14 working days**. You cannot go in and out of your unit during this time. You cannot move back in until you have been notified that the work is done and it is safe. To make sure your unit is safe, the lead inspector will take samples for lead dust throughout your home. A laboratory will test these wipes samples. Relocation is required so that no member of your family will be exposed to lead dust during deleading. Massachusetts State Law also requires relocation.

It is advised that during deleading you stay with family or friends. This program offers a stipend (check) to help with relocation costs. To generate a check, we need your Social Security Number. The check will not be released to you until **after** the work is done. The check is only released if you have followed all the terms of the program. There is only ONE check per unit allowed and you must come to our office with ID to pick it up.

Initials _____

Preparing your unit for deleading:

You are responsible to pack and store your belongings. Attached are detailed instructions on how to prepare your unit. Basically, all items must be off the walls, curtains/shades removed, decorations, pictures, breakables all put away. All closets should be emptied. Clothing can stay on hangers, lay them on top of beds. Move furniture to the middle of the room (pile things on top of each other if needed). Everything will be wrapped in plastic and sealed. We recommend taking valuable items out of the unit during the lead abatement.

Initials _____

Non-Liability of personal injury/damage:

I will indemnify and hold the City of Lowell, Division of Planning and Development's Lead Paint Abatement Program and its officials harmless against any claims for injury or damage of any kind to persons or property occurring or arising during this program.

Initials _____

Please sign and return this copy

Head of Household

Date

LOWELL LEAD ABATEMENT PROGRAM TENANT INFORMATION/AGREEMENT FORM

KEEP THIS PAGE FOR YOUR RECORDS

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Please keep this copy

Please return this copy

Instructions to Prepare Your Unit for Deleading

YOU MAY NOT LIVE IN YOUR UNIT DURING DELEADING

IT IS AGAINST THE LAW

PLEASE REMOVE and TAKE WITH YOU ALL VALUABLES AND/OR HAZARDOUS ITEMS
(Examples: jewelry, cash, firearms, etc.)

ALL PERSONAL ITEMS and MOVABLE OBJECTS must be PACKED and STORED, or removed. When possible, you should remove your belongings and temporarily store them elsewhere.
(Examples: food, dishes, pots, pans, curtains, draperies, window blinds, window shades, wall hangings, area rugs, toys, and clothing)

If there is a room(s) that is not being delead, please check with the Technician from the Lead Abatement Program if you can store items in that room.

ALL breakable items, such as decorations and glassware, should be removed from cabinets or shelves and packed in order to avoid breakage or other damage.

ALL furniture and packed items must be moved to the center of the room, or removed. For example, move the bed to the center of the room. Empty clothing and other items from your closet and pile them on to the bed.

ALL furniture and packed items must be removed from rooms where floors will be delead.

Your belongings will be sealed with plastic and duct tape to prevent contamination.

PLEASE STORE YOUR BELONGINGS AS COMPACT AS POSSIBLE. Lead abatement contractors need to have enough room to do their work!

ALL FOOD MUST BE REMOVED FROM THE CABINETS and THE REFRIGERATOR THEN REMOVED FROM THE UNIT.
--

PETS CANNOT STAY IN THE UNIT DURING DELEADING. This includes aquariums, fish bowls, hamsters, etc.

If gas to appliances needs to be shut off, please check with your landlord.

Please initial below to indicate you have received these instructions and the lead safe pamphlet, "Protect Your Family from Lead in your Home."

Initial: _____ **Date** _____

Please return this copy

Please keep this copy

Instructions to Prepare Your Apartment/Home for Deleading

YOU MAY NOT LIVE IN YOUR UNIT DURING DELEADING

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Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	<input type="checkbox"/> Exempt from backup withholding
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
			+			+		
or								
Employer identification number								
			+					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.